

Amendment No. 1 to SB0892

**Fowler
Signature of Sponsor**

AMEND Senate Bill No. 892*

House Bill No. 880

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

by deleting all language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 68, Chapter 212, Part 1, is amended by adding the following new section, appropriately designated:

() Local governments are authorized to establish a fee in accordance with the provisions of this section:

(a) A county legislative body or the governing body of a municipality may impose an annual fee on a facility that treats, stores or disposes of any solid waste that is also source, special nuclear or byproduct material subject to the Atomic Energy Act of 1954 and the Federal Facility Compliance Act of 1992;

(b) The annual fee imposed shall be in an amount not to exceed fifty dollars (\$50.00) per cubic yard of any and all materials treated, stored or disposed of in the facility and shall be deposited in a fund specially designated for the county or city.

SECTION 2.

(a) The department of revenue shall collect all fees imposed by this act upon adoption of a resolution or ordinance requesting such action. In collecting and administering the fee levied under the authority of this act, the commissioner of revenue shall have the same powers as the commissioner has in collecting and administering the state sales tax.

(b) The commissioner shall have the authority under §§ 67-1-102 and 67-6-402 to promulgate rules applicable to the fees levied under the authority of this act including, but not limited to, interest and penalty for delinquencies.

(c) The department shall remit the proceeds of the fee to the county, city or town levying the fee imposed by this act, less a reasonable amount of percentage as determined by the department to cover the expenses of administration and collection. The percentage shall not be less than necessary to defray the state's expenses in administering, collecting, and remitting the fee imposed by this act, as determined annually by the department and certified by the comptroller of the treasury.

(d) The county, city or town shall furnish a certified copy of the adopting resolution or ordinance to the department of revenue in accordance with regulations prescribed by the department.

(e) Upon any claim of illegal assessment or collection, the entity paying the fee may appeal such claim pursuant to the provisions of the Uniform Administrative Procedures Act, compiled in title 4, chapter 5, part 3.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.